

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 3170 - SB 3136

February 22, 2010

SUMMARY OF BILL: Prohibits any court from issuing any declaratory judgment, injunction, restraining order, stay, supersedeas, prohibition, or other writ or process to construe any tax law, to determine any tax liability, or to prevent, hinder, or delay the collection of any tax, unless the suit was properly brought before the court pursuant to Tenn. Code Ann § 67-1-1801. Prohibits any court from maintaining a class action suit challenging liabilities, seeking refunds, or pertaining to any tax collected or administered by the Commissioner of Revenue.

ESTIMATED FISCAL IMPACT:

State Revenue – Net Impact – Not Significant

State Expenditures – Net Impact – Not Significant

Assumptions:

- According to the Attorney General and the Administrative Office of the Courts, any impact upon the courts as a result of this bill is considered not significant.
- According to the Department of Revenue, this bill clarifies a current section of tax law. As a result, any net change to state revenue or expenditures is considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc

HB 3170 - SB 3136